

**445.14 Entries on the county system.**

The county treasurer shall each year, after receiving the tax list referred to in [section 445.10](#), indicate on the county system that a special assessment is unpaid. This indication is not required if the county system automatically brings forward a notation of the unpaid special assessment.

[C31, 35, §7193-d4; C39, §7193.04; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.14]  
[91 Acts, ch 191, §34](#)